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THIS IS NOT A DISCIPLINARY  
ACTION OR FINAL DECISION  
OF THE BOARD

7  
8 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
9 **DEPARTMENT OF CONSUMER AFFAIRS**  
**STATE OF CALIFORNIA**

10 In the Matter of the Accusation Against:

Case No. AC-2012-9

11 **ROBERT LESLIE HYMERS III**  
12 **10068 McBroom Street**  
13 **Sunland, CA 91040**  
14 **Certified Public Accountant License No.**  
**CPA 102259**

**A C C U S A T I O N**

15 Respondent.

16 Complainant alleges:

17 PARTIES

18 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as  
19 the Executive Officer of the California Board of Accountancy (Board), Department of Consumer  
20 Affairs.

21 2. On or about August 1, 2008, the Board issued Certified Public Accountant License  
22 Number CPA 102259 to Robert Leslie Hymers III (Respondent). The license will expire on  
23 November 30, 2011, unless renewed.

24 JURISDICTION

25 3. This Accusation is brought before the Board under the authority of the following  
26 laws. All section references are to the Business and Professions Code unless otherwise indicated.  
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1           4.     Section 5109 provides that the suspension/expiration/surrender/cancellation of a  
2 license shall not deprive the Board of jurisdiction to proceed with a disciplinary action during the  
3 period within which the license may be renewed, restored, reissued or reinstated.

4                               STATUTORY AND REGULATORY PROVISIONS

5           5.     Section 5100 states, in pertinent part:

6           “After notice and hearing the board may revoke, suspend, or refuse to renew any permit or  
7 certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing  
8 with Section 5080), or may censure the holder of that permit or certificate for unprofessional  
9 conduct that includes, but is not limited to, one or any combination of the following causes:

10           ....

11           “(c) Dishonesty, fraud . . . for the same or different clients . . . .

12           ....

13           “(i) Fiscal dishonesty or breach of fiduciary responsibility of any kind.

14           “(j) Knowing preparation, publication, or dissemination of false, fraudulent, or materially  
15 misleading financial statements, reports, or information.

16           “(k) Embezzlement, theft, misappropriation of funds or property, or obtaining money,  
17 property, or other valuable consideration by fraudulent means or false pretenses.”

18           6.     Section 54.1 of title 16 of the California Code of Regulations states, in pertinent  
19 part:

20           “(a) No confidential information obtained by a licensee, in his or her professional capacity,  
21 concerning a client or a prospective client shall be disclosed by the licensee without the written  
22 permission of the client or prospective client . . . .”

23                               REASONABLE COSTS

24           7.     Section 5107 provides, in pertinent part, that the Board may request the  
25 administrative law judge to direct a licensee found to have committed a violation or violations of  
26 the licensing act to pay a sum not to exceed the reasonable costs of the investigation and  
27 enforcement of the case.

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1 FIRST CAUSE FOR DISCIPLINE

2 (Dishonesty and/or Fraud)

3 8. Respondent is subject to disciplinary action under section 5100, subdivision (c) in  
4 that Respondent was charged in *People v. Hymers* (Super. Ct. Los Angeles County, 2011, No.  
5 PA070678), with four counts of attempted grand theft auto (Pen. Code, §§ 664, 487, subd. (d)(1)),  
6 seven counts of false financial statement (Pen. Code, § 532a(1)), four counts of identity theft  
7 (Pen. Code, § 530.5, subd. (a)), and three counts of grand theft (Pen. Code, § 487, subd. (d)(1)).

8 The circumstances are as follows:

9 a. In about the month of January 2011, Respondent, together with Lenny Dykstra,  
10 entered automobile dealerships, and attempted to purchase and lease expensive cars, and  
11 succeeded in purchasing expensive cars using the stolen personal information of Wilberto  
12 Hernandez, one of Respondent's accountancy clients, to finance the acquisition of the vehicles.  
13 One of the cars was reported stolen, and, in April 2011, it was parked in front of Respondent's  
14 parents' home. Respondent was responsible for the paperwork for the automobile purchases, and  
15 he was responsible for handling all the finances involving the purchases.

16 SECOND CAUSE FOR DISCIPLINE

17 (Fiscal Dishonesty)

18 9. Respondent is subject to disciplinary action under section 5100, subdivision (i) in that  
19 Respondent committed fiscal dishonesty. Complainant refers to and incorporates by reference to  
20 paragraph 8 through subparagraph 8.a. as though set forth fully therein.

21 THIRD CAUSE FOR DISCIPLINE

22 (Breach of Fiduciary Duty)

23 10. Respondent is subject to disciplinary action under section 5100, subdivision (i) in that  
24 Respondent breached his fiduciary duty to his client Wilberto Hernandez by giving his personal  
25 information to others without his client's consent. Complainant refers to and incorporates by  
26 reference to paragraph 8 through subparagraph 8.a. as though set forth fully therein.

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1 FOURTH CAUSE FOR DISCIPLINE

2 (Preparation of False Financial Statements)

3 11. Respondent is subject to disciplinary action under section 5100, subdivision (j) in that  
4 Respondent prepared and disseminated false, fraudulent or materially misleading financial  
5 statements or information. Complainant refers to and incorporates by reference to paragraph 8  
6 through subparagraph 8.a. as though set forth fully therein.

7 FIFTH CAUSE FOR DISCIPLINE

8 (Theft)

9 12. Respondent is subject to disciplinary action under section 5100, subdivision (k) in  
10 that Respondent committed grand theft auto. Complainant refers to and incorporates by reference  
11 to paragraph 8 through subparagraph 8.a. as though set forth fully therein.

12 SIXTH CAUSE FOR DISCIPLINE

13 (Disclosure of Confidential Information)

14 13. Respondent is subject to disciplinary action under section 54.1, subdivision (a) of title  
15 16 of the California Code of Regulations in that Respondent, in his professional capacity,  
16 disclosed confidential information concerning a client, without the client's written permission.  
17 Complainant refers to and incorporates by reference to paragraph 8 through subparagraph 8.a. as  
18 though set forth fully therein.

19  
20 PRAYER

21 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,  
22 and that following the hearing, the California Board of Accountancy issue a decision:

23 1. Revoking or suspending or otherwise imposing discipline upon Certified Public  
24 Accountant License Number CPA 102259, issued to Respondent Robert Leslie Hymers III;

25 2. Ordering Respondent to pay the Board the reasonable costs of the investigation and  
26 enforcement of this case, pursuant to Code section 5107; and

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3. Taking such other and further action as deemed necessary and proper.

DATED: 8-23-11



PATTI BOWERS  
Executive Officer  
California Board of Accountancy  
Department of Consumer Affairs  
State of California  
*Complainant*

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